

and are less able to support computer and communications technology.

(9) State and local financing mechanisms have proven inadequate to meet the challenges facing today's aging school facilities. Large numbers of local educational agencies have difficulties securing financing for school facility improvement.

(10) The Federal Government has provided resources for school construction in the past. For example, between 1933 and 1939, the Federal Government assisted in 70 percent of all new school construction.

(11) The Federal Government can support elementary and secondary school facilities without interfering in issues of local control, and should help communities leverage additional funds for the improvement of elementary and secondary school facilities.

(b) **SENSE OF THE SENATE.**—It is the sense of the Senate that the budgetary levels in this budget resolution assume that Congress will enact measures to assist school districts in modernizing their facilities, including—

(1) legislation to allow States and school districts to issue at least \$24,800,000,000 worth of zero-interest bonds to rebuild and modernize our Nation's schools, and to provide Federal income tax credits to the purchasers of those bonds in lieu of interest payments; and

(2) appropriate funding for the Education Infrastructure Act of 1994 during the period 2000 through 2004, which would provide grants to local school districts for the repair, renovation and construction of public school facilities.

**SEC. 360. SENSE OF THE SENATE CONCERNING FUNDING FOR THE LAND AND WATER CONSERVATION FUND.**

(a) **FINDINGS.**—The Senate finds that—

(1) amounts in the land and water conservation fund finance the primary Federal program for acquiring land for conservation and recreation and for supporting State and local efforts for conservation and recreation;

(2) Congress has appropriated only \$10,000,000,000 out of the more than \$21,000,000,000 covered into the fund from revenues payable to the United States under the Outer Continental Shelf Lands Act (43 U.S.C. 1331 et seq.); and

(3) 38 Senators cosigned 2 letters to the Chairman and Ranking Member of the Committee on the Budget urging that the land and water conservation fund be fully funded.

(b) **SENSE OF THE SENATE.**—It is the sense of the Senate that the levels in this resolution and legislation enacted pursuant to this resolution assume that Congress should appropriate \$200,000,000 for fiscal year 2000 to provide financial assistance to the States under section 6 of the Land and Water Conservation Fund Act of 1965 (16 U.S.C. 4601-8), in addition to such amounts as are made available for Federal land acquisition under that Act for fiscal year 2000.

**SEC. 361. SENSE OF THE SENATE REGARDING SUPPORT FOR FEDERAL, STATE AND LOCAL LAW ENFORCEMENT AND FOR THE VIOLENT CRIME REDUCTION TRUST FUND.**

(a) **FINDINGS.**—The Senate finds that—

(1) our Federal, State and local law enforcement officers provide essential services that preserve and protect our freedom and safety, and with the support of Federal assistance such as the Local Law Enforcement Block Grant Program, the Juvenile Accountability Incentive Block Grant Program, the COPS Program, and the Byrne Grant Program, State and local law enforcement officers have succeeded in reducing the national scourge of violent crime, illustrated by a violent crime rate that has dropped in each of the past four years;

(2) assistance, such as the Violent Offender Incarceration/Truth in Sentencing Incentive Grants, provided to State corrections systems to

encourage truth in sentencing laws for violent offenders has resulted in longer time served by violent criminals and safer streets for law abiding people across the Nation;

(3) through a comprehensive effort by State and local law enforcement to attack violence against women, in concert with the efforts of dedicated volunteers and professionals who provide victim services, shelter, counseling and advocacy to battered women and their children, important strides have been made against the national scourge of violence against women;

(4) despite recent gains, the violent crime rate remains high by historical standards;

(5) Federal efforts to investigate and prosecute international terrorism and complex interstate and international crime are vital aspects of a national anticrime strategy, and should be maintained;

(6) the recent gains by Federal, State and local law enforcement in the fight against violent crime and violence against women are fragile, and continued financial commitment from the Federal Government for funding and financial assistance is required to sustain and build upon these gains; and

(7) the Violent Crime Reduction Trust Fund, enacted as a part of the Violent Crime Control and Law Enforcement Act of 1994, funds the Violent Crime Control and Law Enforcement Act of 1994, the Violence against Women Act of 1994, and the Antiterrorism and Effective Death Penalty Act of 1996, without adding to the Federal budget deficit.

(b) **SENSE OF THE SENATE.**—It is the sense of the Senate that the provisions and the functional totals underlying this resolution assume that the Federal Government's commitment to fund Federal law enforcement programs and programs to assist State and local efforts to combat violent crime shall be maintained, and that funding for the Violent Crime Reduction Trust Fund shall continue to at least fiscal year 2005.

**SEC. 362. SENSE OF THE SENATE REGARDING SOCIAL SECURITY NOTCH BABIES.**

(a) **FINDINGS.**—The Senate finds that—

(1) the Social Security Amendments of 1977 (Public Law 95-216) substantially altered the way Social Security benefits are computed;

(2) those amendments resulted in disparate benefits depending upon the year in which a worker becomes eligible for benefits; and

(3) those individuals born between the years 1917 and 1926, and who are commonly referred to as "notch babies" receive benefits that are lower than those retirees who were born before or after those years.

(b) **SENSE OF THE SENATE.**—It is the sense of the Senate that the Congress should reevaluate the benefits of workers who attain age 65 after 1981 and before 1992.

**ENROLLED BILL PRESENTED**

The Secretary of the Senate reported that on Thursday, April 26, 1999, he had presented to the President of the United States, the following enrolled bill:

S. 531. An act to authorize the President to award a gold medal on behalf of the Congress to Rosa Parks in recognition of her contribution to the Nation.

**EXECUTIVE AND OTHER COMMUNICATIONS**

The following communications were laid before the Senate, together with accompanying papers, reports, and documents, which were referred as indicated:

EC-2682. A communication from the Director, Office of Personnel Management, transmitting, pursuant to law, the report of a rule entitled "Prevailing Rate Systems; Environmental Differential Pay for Working at High Altitudes" (RIN3206-A136) received on April 6, 1999; to the Committee on Governmental Affairs.

EC-2683. A communication from the Director, Office of Personnel Management, transmitting, pursuant to law, the report of a rule entitled "Federal Employees Health Benefits Program: Contributions and Withholdings" (RIN3206-A133) received on April 6, 1999; to the Committee on Governmental Affairs.

EC-2684. A communication from the Director, Office of Personnel Management, transmitting, pursuant to law, the annual report on drug and alcohol abuse prevention, treatment and rehabilitation programs and services for Federal civilian employees for fiscal year 1997; to the Committee on Governmental Affairs.

EC-2685. A communication from the Director, Office of Personnel Management, transmitting, a draft of proposed legislation relative to the Federal Executive Institute Annex; to the Committee on Governmental Affairs.

EC-2686. A communication from the Chairman, U.S. Merit Systems Protection Board, transmitting, pursuant to law, the annual report for the fiscal year 1998; to the Committee on Governmental Affairs.

EC-2687. A communication from the Chairman, Occupational Safety and Health Review Commission, transmitting, pursuant to law, the annual report for fiscal year 1998; to the Committee on Governmental Affairs.

EC-2688. A communication from the Director, Employment Service, U.S. Office of Personnel Management, transmitting, pursuant to law, the report of a rule entitled "Temporary and Term Employment" (RIN3206-A145) received on April 6, 1999; to the Committee on Governmental Affairs.

EC-2689. A communication from the Director, U.S. Office of Personnel Management, transmitting, pursuant to law, the report of a rule relative to retirement, health, and life insurance for certain employees of the District of Columbia (RIN3206-A155) received on April 5, 1999; to the Committee on Governmental Affairs.

EC-2690. A communication from the Director, U.S. Office of Personnel Management, transmitting, pursuant to law, the report of a rule entitled "Prevailing Rate Systems; Abolishment of the Orlando, Florida, Appropriated Fund Wage Area" (RIN3206-A104) received on April 12, 1999; to the Committee on Governmental Affairs.

EC-2691. A communication from the Director, U.S. Office of Personnel Management, transmitting, pursuant to law, the report of a rule entitled "Prevailing Rate Systems; Redefinition of the Orlando, Florida, Appropriated Fund Wage Area" (RIN3206-A113) received on April 12, 1999; to the Committee on Governmental Affairs.

EC-2692. A communication from the Director, Employment Service-Workforce Restructuring Office, U.S. Office of Personnel Management, transmitting, pursuant to law, the report of a rule entitled "Reduction in Force Service Credit; Retention Records" (RIN3206-A109) received on April 6, 1999; to the Committee on Governmental Affairs.

EC-2693. A communication from the Chairman, Nuclear Regulatory Commission, transmitting, pursuant to law, the annual report for fiscal year 1998; to the Committee on Governmental Affairs.

EC-2694. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, copies of

D.C. Act 13-33, entitled "Potomac River Bridges Towing Compact Temporary Act of 1999" adopted by the Council on February 2, 1999; to the Committee on Governmental Affairs.

EC-2695. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, copies of D.C. Act 13-40, entitled "Children's Defense Fund Equitable Real Property Tax Relief and Children's Health Insurance Program Authorization Emergency Act of 1998 Fiscal Impact Temporary Amendment Act of 1999" adopted by the Council on March 2, 1999; to the Committee on Governmental Affairs.

EC-2696. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, copies of D.C. Act 12-634 entitled "District of Columbia Department of Health Functions Clarification Temporary Act of 1999" adopted by the Council on February 2, 1999; to the Committee on Governmental Affairs.

EC-2697. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, copies of D.C. Act 13-32 entitled "Omnibus Regulatory Reform Temporary Amendment Act of 1999" adopted by the Council on February 2, 1999; to the Committee on Governmental Affairs.

EC-2698. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, copies of D.C. Act 13-34 entitled "Solid Waste Facility Permit Temporary Amendment Act of 1999" adopted by the Council on February 2, 1999; to the Committee on Governmental Affairs.

EC-2699. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, copies of D.C. Act 13-48 entitled "Homestead Housing Preservation Amendment Act of 1999" adopted by the Council on March 2, 1999; to the Committee on Governmental Affairs.

EC-2700. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, copies of D.C. Act 13-46 entitled "Tax Conformity Temporary Act of 1999" adopted by the Council on March 2, 1999; to the Committee on Governmental Affairs.

EC-2701. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, copies of D.C. Act 13-53 entitled "Community Development Program Amendment Act of 1999" adopted by the Council on March 2, 1999; to the Committee on Governmental Affairs.

EC-2702. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, copies of D.C. Act 12-624 entitled "Solid Waste Facility Permit Amendment Act of 1998" adopted by the Council on January 5, 1999; to the Committee on Governmental Affairs.

EC-2703. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, copies of D.C. Act 13-45 entitled "Motor Vehicle Excessive Idling Fine Increase Temporary Amendment Act of 1999" adopted by the Council on March 2, 1999; to the Committee on Governmental Affairs.

EC-2704. A communication from the Chairman of the Council of the District of Columbia, transmitting, pursuant to law, copies of D.C. Act 13-49 entitled "Approval of the Application of Control of District Cablevision Limited Partnership from Tele-Communications, Inc. to AT&T Corporation Temporary Act of 1999" adopted by the Council on March 2, 1999; to the Committee on Governmental Affairs.

EC-2705. A communication from the Chairman of the Council of the District of Colum-

bia, transmitting, pursuant to law, copies of D.C. Act 13-44 entitled "Lease Approval Technical Amendment Act of 1999" adopted by the Council on March 2, 1999; to the Committee on Governmental Affairs.

#### INTRODUCTION OF BILLS AND JOINT RESOLUTIONS

The following bills and joint resolutions were introduced, read the first and second time by unanimous consent, and referred as indicated:

By Mr. INOUE:

S. 874. A bill to repeal the reduction in the deductible portion of expenses for business meals and entertainment; to the Committee on Finance.

By Mr. ALLARD (for himself, Mr. GRAMM, Mr. BENNETT, Mr. SHELBY, Mr. ABRAHAM, Mr. HAGEL, Mr. ENZI, Mr. MACK, and Mr. GRAMS):

S. 875. A bill to amend the Internal Revenue Code of 1986 to expand S corporation eligibility for banks, and for other purposes; to the Committee on Finance.

By Mr. HOLLINGS:

S. 876. A bill to amend the Communications Act of 1934 to require that the broadcast of violent video programming be limited to hours when children are not reasonably likely to comprise a substantial portion of the audience; to the Committee on Commerce, Science, and Transportation.

By Mr. BROWNBACK (for himself, Mr. NICKLES, and Mr. CRAIG):

S. 877. A bill to encourage the provision of advanced service, and for other purposes; to the Committee on Commerce, Science, and Transportation.

By Mr. TORRICELLI (for himself, Mr. MACK, Mr. GREGG, Mr. GRAHAM, Mr. MOYNIHAN, Mr. KERRY, Mrs. BOXER, Mr. REED, Mrs. FEINSTEIN, and Mrs. MURRAY):

S. 878. A bill to amend the Federal Water Pollution Control Act to permit grants for the national estuary program to be used for the development and implementation of a comprehensive conservation and management plan, to reauthorize appropriations to carry out the program, and for other purposes; to the Committee on Environment and Public Works.

By Mr. CONRAD (for himself, Mr. MACK, Mr. NICKLES, Mr. ROBB, and Mr. BAUCUS):

S. 879. A bill to amend the Internal Revenue Code of 1986 to provide a shorter recovery period for the depreciation of certain leasehold improvements; to the Committee on Finance.

By Mr. INHOFE:

S. 880. A bill to amend the Clean Air Act to remove flammable fuels from the list of substances with respect to which reporting and other activities are required under the risk management plan program; to the Committee on Environment and Public Works.

#### SUBMISSION OF CONCURRENT AND SENATE RESOLUTIONS

The following concurrent resolutions and Senate resolutions were read, and referred (or acted upon), as indicated:

By Ms. SNOWE (for herself, Mr. HELMS, Mr. GRAMS, Mr. ROBB, Mr. DURBIN, Mr. EDWARDS, Mr. CLELAND, Mr. HATCH, Mr. TORRICELLI, Mr. MACK, Mr. CRAPO, Mr. GRAHAM, Mr. LAUTENBERG, and Mr. DODD):

S. Res. 84. A resolution to designate the month of May, 1999, as "National Alpha 1 Awareness Month"; to the Committee on the Judiciary.

By Mr. TORRICELLI (for himself, Mr. THOMAS, Mr. REED, Mr. HELMS, Mr. WELLSTONE, Mr. COVERDELL, and Mr. KERRY):

S. Res. 85. A resolution supporting the efforts of the people of Indonesia in achieving a transition to genuine democracy, and for other purposes; to the Committee on Foreign Relations.

#### STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. INOUE:

S. 874. A bill to repeal the reduction in the deductible portion of expenses for business meals and entertainment; to the Committee on Finance.

##### REPEAL THE REDUCTION IN BUSINESS MEALS AND ENTERTAINMENT TAX DEDUCTION

Mr. INOUE. Mr. President, I rise to introduce legislation to repeal the current fifty percent tax deduction for business meals and entertainment expenses, and to gradually restore the tax deduction to 80 percent over a five-year period. Restoration of this deduction is essential to the livelihood of the food service, travel, tourism, and entertainment industries throughout the United States. These industries are being economically harmed as a result of the 50 percent tax deduction.

The deduction for business meals and entertainment was reduced from 80 percent to 50 percent under the Omnibus Budget Reconciliation Act of 1993, and went into effect on January 1, 1994. Many companies, small and large, have changed their policies and guidelines on travel and entertainment expenses as a result of this reduction. Additionally, businesses have been forced to curtail company reimbursement policies because of the reduction in business meals and entertainment expenses. In some cases, businesses have even eliminated their expense accounts. Consequently, restaurants which previously relied heavily on business lunches and dinners are being adversely affected by the reduction in business meals. For example:

Currently, there are 23.3 million business meal spenders in the U.S. down from 25.3 million in 1989.

The total economic impact on small businesses of restoring the business meal deductibility from 50 percent to 80 percent ranges from \$8 to \$690 million, depending on the state.

In Hawaii, the restaurant industry alone employs 47,400 people and generates \$2 billion into the state's economy. An increase in the business meal tax deduction from 50 percent to 80 percent would result in a 13 percent increase in business meal spending in the State of Hawaii.

One issue of great importance to business travelers is the deductibility of expenses, particularly the business meal expense.